

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X  
In re

LEHMAN BROTHERS HOLDINGS INC., *et al.*,  
Debtors.

:  
: Chapter 11 Case No.  
:  
: 08-13555 (JMP)  
: (Jointly Administered)  
:  
: Ref. Docket No. 16268  
-----X

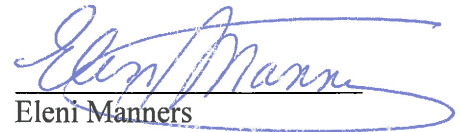
**AFFIDAVIT OF SERVICE**

STATE OF NEW YORK     )  
                                  ) ss.:  
COUNTY OF NEW YORK    )

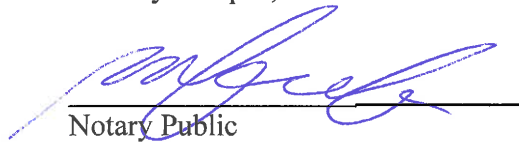
ELENI MANNERS, being duly sworn, deposes and says:

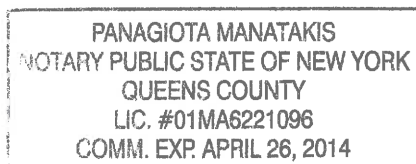
1. I am employed as Noticing Manager by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. I caused to be served the “Verified Statement of Kirkland & Ellis LLP Pursuant to Federal Rule of Bankruptcy Procedure 2019,” dated April 27, 2011 [Docket No. 16268], by causing true and correct copies to be:
  - a. delivered via electronic mail to those parties listed on the annexed Exhibit A, on April 27, 2011,
  - b. delivered via facsimile to the party listed on the annexed Exhibit B, on April 27, 2011,
  - c. enclosed securely in separate postage-prepaid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit C, on April 27, 2011, and
  - d. enclosed securely in a separate postage-prepaid envelope and delivered via overnight mail to the party listed on the annexed Exhibit D, on April 28, 2011.

3. All envelopes utilized in the service of the foregoing contained the following legend:  
“LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF  
ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT.”

  
Eleni Manners

Sworn to before me this  
28<sup>th</sup> day of April, 2011

  
Notary Public



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## **EXHIBIT C**



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## **EXHIBIT D**

INTERNAL REVENUE SERVICE  
SPECIAL PROCEDURES BRANCH  
ATTN: DISTRICT DIRECTOR  
290 BROADWAY  
NEW YORK, NY 10007